March 26, 2002

Publication 1346 – Record Layout Changes #8

Record Layouts dated 03/19/02

Changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

_____

CAUTION: DO NOT use before effective date--April 8, 2002

1040 *e-file*
Effective April 8, 2002, when transmitting 1040 returns using Form 4562, the
new record layout dated March 19, 2002 for Form 4562 **must be** used. The last
day to transmit 1040 returns using the old version dated August 06, 2002,
will be April 7, 2002.

PATS
Software developers and/or transmitters who have passed PATS Testing prior
to April 8, 2002 using the old version of the record layout for Form 4562
will not be required to re-test. However, effective April 8, 2002, for
anyone who will be PATS testing, the new record layout dated March 19, 2002
for Form 4562 **must be** used.

_____

Attached are:
- Form 4562 Page 1: *
  - New byte count: 0822
  - New Seqs: 0096, 0098, 0101, 0103, 0105, 0107, 0109, 0111, 0113
  - Delete Seqs: 0097, 0100, 0110, 0470, 0480, 0485, 0490, 0495
  - From seq 0115 to seq 0407: In the Form Ref. field, line 15 became 19.
  - From seq 0410 to seq 0455: In the Form Ref. field, line 16 became 20.
  - Seq 0497: The Form Ref. field became 21.
  - Seq 0500: The Form Ref. field became 22.
  - Seq 0505: The Form Ref. field became 23.

- Form 4562 Page 2: *
  - New byte count: 0871
  - New Seqs: 0773, 0775
  - Delete Seqs: 0770
  - From seq 0762 to seq 0768: In the Form Ref. field, line 23 became 24.
  - From seq 0780 to seq 1000: In the Form Ref. field, line 24 became 26.
  - From seq 1010 to seq 1230: In the Form Ref. field, line 25 became 27.
  - Seq 1500: The Form Ref. field became 28(h).
  - Seq 1600: The Form Ref. field became 29(i).
  - Seq 1620: The Form Ref. field became 30(a).
  - Seq 1630: The Form Ref. field became 31(a).
  - Seq 1640: The Form Ref. field became 32(a).
  - Seq 1645: The Form Ref. field became 33(a).
  - Seq 1660: The Form Ref. field became 30(b).
  - Seq 1670: The Form Ref. field became 31(b).
  - Seq 1680: The Form Ref. field became 32(b).
  - Seq 1685: The Form Ref. field became 33(b).
  - Seq 1700: The Form Ref. field became 30(c).
  - Seq 1710: The Form Ref. field became 31(c).
  - Seq 1720: The Form Ref. field became 32(c).
  - Seq 1725: The Form Ref. field became 33(c).

- Seq 1740: The Form Ref. field became 30(d).
- Seq 1750: The Form Ref. field became 31(d).
- Seq 1760: The Form Ref. field became 32(d).
- Seq 1765: The Form Ref. field became 33(d).
- Seq 1780: The Form Ref. field became 30(e).
- Seq 1790: The Form Ref. field became 31(e).
- Seq 1800: The Form Ref. field became 32(e).
- Seq 1805: The Form Ref. field became 33(e).
- Seq 1820: The Form Ref. field became 30(f).
- Seq 1830: The Form Ref. field became 31(f).
- Seq 1840: The Form Ref. field became 32(f).
- Seq 1845: The Form Ref. field became 33(f).
- Seq 1850 and 1860: The Form Ref. field became 34(a).
- Seq 1863 and 1867: The Form Ref. field became 35(a).
- Seq 1870 and 1880: The Form Ref. field became 36(a).
- Seq 1910 and 1920: The Form Ref. field became 34(b).
- Seq 1923 and 1927: The Form Ref. field became 35(b).

- Form 4562 Page 2 (Continued):
  - Seq 1930 and 1940: The Form Ref. field became 36(b).
  - Seq 1970 and 1980: The Form Ref. field became 34(c).
  - Seq 1983 and 1987: The Form Ref. field became 35(c).
  - Seq 1990 and 2000: The Form Ref. field became 36(c).
  - Seq 2030 and 2040: The Form Ref. field became 34(d).
  - Seq 2043 and 2047: The Form Ref. field became 35(d).
  - Seq 2050 and 2060: The Form Ref. field became 36(d).
  - Seq 2090 and 2100: The Form Ref. field became 34(e).
  - Seq 2103 and 2107: The Form Ref. field became 35(e).
  - Seq 2110 and 2120: The Form Ref. field became 36(e).
  - Seq 2150 and 2160: The Form Ref. field became 34(f).
  - Seq 2163 and 2167: The Form Ref. field became 35(f).
  - Seq 2170 and 2180: The Form Ref. field became 36(f).
  - Seq 2190 and 2200: The Form Ref. field became 37.
  - Seq 2210 and 2220: The Form Ref. field became 38.
  - Seq 2230 and 2240: The Form Ref. field became 39.
  - Seq 2250 and 2260: The Form Ref. field became 40.
  - Seq 2270 and 2280: The Form Ref. field became 41.
  - From seq 2290 to seq 2400: In the Form Ref. field, line 40 became 42.
  - Seq 2410: The Form Ref. field became 43.
  - Seq 2420: The Form Ref. field became 44.

```
FORM 4562 PAGE 1              Depreciation and Amortization

Field Identification      Form      Length  Field Description
No.                       Ref.
----- --------------      ----      ------  -----------------

      Byte Count                      4     "0822" for Fixed;        ||
                                            "nnnn" for variable
                                            format

      Start of Record Sentinel        4     Value "****"

0000  Record ID                       6     "FRMbbb"

0001  Form Number                     6     "4562bb"

0002  Page Number                     5     "PG01b"

0003  Taxpayer                        9     N (Primary SSN)
      Identification
      Number

0004  Filler                          1     blank

0005  Form Occurrence                 7     N
      Number                                0000001 - 0000030

0010  Activity                       30     AN

0012  Section 179        2           12     N
      Property Cost for
      Current Year

0014  Section 179        4           12     N
      Property Adjusted

0018  Overall Dollar     5           12     N
      Limitation Adjusted

*0020 Class of Property 1  6(a)1      20     AN or "STMbnn"

+0030 Cost 1             6(b)1       12     N

+0040 Elected Cost 1     6(c)1       12     N

0050  Class of Property 2  6(a)2      20     AN

0060  Cost 2             6(b)2       12     N

0070  Elected Cost 2     6(c)2       12     N
```

```
FORM 4562 PAGE 1              Depreciation and Amortization

Field  Identification        Form       Length  Field Description
No.                          Ref.
-----  --------------        ----       ------  -----------------

0080   Listed Property       7(c)        12      N

0081   Section 179           8           12      N
       Property Total
       Elect Cost

0083   Tentative Deduction   9           12      N

0088   Prior Year            10          12      N
       Carryover of
       Disallowed Deduction

0090   Business Income       11          12      N
       Limitation

0092   Section 179 Expense   12          12      N
       Deduction

0094   Next Year Carryover   13          12      N
       Amount

0096   Special               14          12      N                    ||
       depreciation
       allowance

                                                                   --||
@0098  Section 168(f)(1)     15           6      "STMbnn" or blank ||
       Property Explanation

                                                                   --||
0101   Prop Subject to       15          12      N                    ||
       Sect 168(f)(1)
       Election

@0103  ACRS Explanation      16           6      "STMbnn" or blank ||

0105   ACRS/Other            16          12      N                    ||
       Depreciation

0107   MACRS Deductions      17          12      N                    ||

0109   General Asset         18           1      "X" or blank      ||
       Account Election

                                                                   --||
```

```
FORM 4562 PAGE 1            Depreciation and Amortization

Field Identification        Form       Length  Field Description
No.                         Ref.
----- --------------        ----       ------  -----------------

*0111  3-Year Cost          19a(c)      12     N or "STMbnn"      ||

+0113  3-Year Recovery      19a(d)       2     N                  ||

+0115  3-Yr Convention      19a(e)       2     Values "HY", "MM" or ||
                                                "MQ"

+0120  3-Year Method        19a(f)       7     AN                 ||
       Figuring

+0130  3-Year Deduction     19a(g)      12     N                  ||

*0140  5-Year Cost          19b(c)      12     N or "STMbnn"      ||

+0150  5-Year Recovery      19b(d)       2     N                  ||

+0155  5-Yr Convention      19b(e)       2     Values "HY", "MM" or ||
                                                "MQ"

+0160  5-Yr Method Figuring 19b(f)       7     AN                 ||

+0170  5-Year Deduction     19b(g)      12     N                  ||

*0172  7-Year Cost          19c(c)      12     N or "STMbnn"      ||

+0174  7-Year Recovery      19c(d)       2     N                  ||

+0175  7-Yr Convention      19c(e)       2     Values "HY", "MM" or ||
                                                "MQ"

+0176  7-Yr Method Figuring 19c(f)       7     AN                 ||

+0178  7-Year Deduction     19c(g)      12     N                  ||

*0180  10-Year Cost         19d(c)      12     N or "STMbnn"      ||

+0190  10-Year Recovery     19d(d)       2     N                  ||

+0195  10-Yr Convention     19d(e)       2     Values "HY", "MM" or ||
                                                "MQ"

+0200  10-Yr Method         19d(f)       7     AN                 ||
       Figuring

+0210  10-Year Deduction    19d(g)      12     N                  ||
```

```
   FORM 4562 PAGE 1            Depreciation and Amortization

   Field Identification       Form       Length  Field Description
   No.                        Ref.
   ----- --------------       ----       ------  ----------------

  *0220  15-Yr Cost           19e(c)       12    N or "STMbnn"     ||

  +0230  15-yr Recovery       19e(d)        2    N                 ||

  +0235  15-Yr Convention     19e(e)        2    Values "HY", "MM" or ||
                                                  "MQ"

  +0240  15-Yr Method         19e(f)        7    AN                ||

  +0250  15-Year Deduction    19e(g)       12    N                 ||

  *0275  20-Yr Cost           19f(c)       12    N or "STMbnn"     ||

  +0285  20-Yr Recovery       19f(d)        2    N                 ||

  +0287  20-Yr Convention     19f(e)        2    Values "HY", "MM" or ||
                                                  "MQ"

  +0295  20-Yr Method         19f(f)        7    AN                ||

  +0305  20-Year Deduction    19f(g)       12    N                 ||

  *0307  25-Yr Cost           19g(c)       12    N or "STMbnn"     ||

  +0309  25-Yr Convention     19g(e)        2    Values "HY", "MM" or ||
                                                  "MQ"

  +0311  25-Year Deduction    19g(g)       12    N                 ||

  *0313  Residential Rental   19h(b)1       6    Value "MMYYYY" or ||
         Prop Date in                            "STMbnn"
         Service 1

  +0317  Residential Rental   19h(c)1      12    N                 ||
         Prop Cost 1

  +0333  Residential Rental   19h(g)1      12    N                 ||
         Prop Deprec Ded 1

   0337  Residential Rental   19h(b)2       6    Value "MMYYYY"    ||
         Prop Date in
         Service 2

   0343  Residential Rental   19h(c)2      12    N                 ||
         Prop Cost 2
```

```
FORM 4562 PAGE 1            Depreciation and Amortization

Field Identification       Form      Length  Field Description
No.                        Ref.
----- --------------       ----      ------  -----------------

0357  Residential Rental   19h(g)2    12     N              ||
      Prop Deprec Ded 2

*0363 Nonresidential Real   19i(b)1     6     Value "MMYYYY" or ||
      Prop Date in                           "STMbnn"
      Service 1

+0367 Nonresidential Real   19i(c)1    12     N              ||
      Prop Cost 1

+0383 Nonresidential Real   19i(g)1    12     N              ||
      Prop Deprec Ded 1

*0387 Nonresidential Real   19i(b)2     6     Value "MMYYYY" or ||
      Prop Date in                           "STMbnn"
      Service 2

+0393 Nonresidential Real   19i(c)2    12     N              ||
      Prop Cost 2

+0400 Nonresidential        19i(d)2     3     N              ||
      Recovery 2

+0407 Nonresidential Real   19i(g)2    12     N              ||
      Prop Deprec Ded 2

 0410 Class-Life Cost       20a(c)     12     N              ||

 0415 Class-Life Recovery   20a(d)      3     N              ||

 0420 Class-Life            20a(e)      2     Values "HY", "MM" or ||
      Convention                              "MQ"

 0425 Class-Life Deduction  20a(g)     12     N              ||

 0430 12-Yr Cost            20b(c)     12     N              ||

 0435 12-Yr Convention      20b(e)      2     Values "HY", "MM" or ||
                                              "MQ"

 0440 12-Yr Deduction       20b(g)     12     N              ||

 0445 40-Yr Prop Date in    20c(b)      6     YYYYMM or blank ||
      Service
```

```
FORM 4562 PAGE 1              Depreciation and Amortization

Field Identification       Form       Length  Field Description
No.                        Ref.
----- --------------       ----       ------  -----------------

0450  40-Yr Cost           20c(c)       12    N                    ||

0455  40-Yr Deduction      20c(g)       12    N                    ||

                                                               --||
                                                               --||
                                                               --||
                                                               --||
                                                               --||
0497  Listed Property      21           12    N                    ||

0500  Total Depreciation   22           12    N                    ||

0505  Sec 263A Current     23           12    N                    ||
      Year Cost


      Record Terminus Character          1    Value "#"
```

```
FORM 4562 PAGE 2              Depreciation and Amortization

Field Identification     Form       Length  Field Description
No.                      Ref.
----- --------------     ----       ------  -----------------

      Byte Count                      4     "0871" for Fixed;          ||
                                            "nnnn" for variable
                                            format

      Start of Record Sentinel        4     Value "****"

0510  Record ID                       6     "FRMbbb"

0511  Form Number                     6     "4562bb"

0512  Page Number                     5     "PG02b"

0513  Taxpayer                        9     N (Primary SSN)
      Identification
      Number

0514  Filler                          1     blank

0515  Form Occurrence                 7     N
      Number                                0000001 - 0000030

0762  Evidence - Yes     24a          1     "X" or blank      ||

0764  Evidence - No      24a          1     "X" or blank      ||

0766  Written - Yes      24b          1     "X" or blank      ||

0768  Written - No       24b          1     "X" or blank      ||

                                                            --||
0773  Special description 25          12    N                 ||
      allowance

*0775 Description 1/ Over 26(a)1       9     AN or "STMbnn"    ||
      50%

+0780 Date Service 1/    26(b)1        8     DT                ||
      Over 50%

+0790 Percent Use 1/ Over 26(c)1       6     R                 ||
      50%

+0800 Cost or Basis 1/   26(d)1        12    N                 ||
      Over 50%

 Electronic Return Record Layouts              PART II Page 249
 March 19, 2002                                Section 4
```

Field No.	Identification	Form Ref.	Length	Field Description
+0810	Deprec Basis 1/ Over 50%	26(e)1	12	N ||
+0815	Recovery Period 1/ Over 50%	26(f)1	2	N ||
+0822	Method 1/Over 50%	26(g)1	7	AN ||
+0830	Deprec Deduction 1/ Over 50%	26(h)1	12	N ||
+0840	179 Expense 1/ Over 50%	26(i)1	12	N ||
0850	Description 2/ Over 50%	26(a)2	9	AN ||
0860	Date Service 2/ Over 50%	26(b)2	8	DT ||
0870	Percent Use 2/ Over 50%	26(c)2	6	R ||
0880	Cost or Basis 2/ Over 50%	26(d)2	12	N ||
0890	Deprec Basis 2/ Over 50%	26(e)2	12	N ||
0895	Recovery Period 2/ Over 50%	26(f)2	2	N ||
0902	Method 2/Over 50%	26(g)2	7	AN ||
0910	Deprec Deduction 2/ Over 50%	26(h)2	12	N ||
0920	179 Expense 2/ Over 50%	26(i)2	12	N ||
0930	Description 3/ Over 50%	26(a)3	9	AN ||
0940	Dt Service 3/ Over 50%	26(b)3	8	DT ||

```
FORM 4562 PAGE 2          Depreciation and Amortization

Field  Identification     Form       Length  Field Description
No.                       Ref.
-----  --------------     ----       ------  -----------------

0950   Percent Use 3/ Over  26(c)3      6     R                 ||
       50%

0960   Cost or Basis 3/     26(d)3     12     N                 ||
       Over 50%

0970   Deprec Basis 3/      26(e)3     12     N                 ||
       Over 50%

0975   Recovery Period 3/   26(f)3      2     N                 ||
       Over 50%

0985   Method 3/Over 50%    26(g)3      7     AN                ||

0990   Deprec Deduction 3/  26(h)3     12     N                 ||
       Over 50%

1000   179 Expense 3/ Over  26(i)3     12     N                 ||
       50%

*1010  Description 1/ < or  27(a)1     10     AN or "STMbnn"    ||
       = 50%

+1020  Dt Service 1/ < or   27(b)1      8     DT                ||
       = 50%

+1030  Percent Use 1/ < or  27(c)1      6     R                 ||
       = 50%

+1040  Cost or Basis 1/ <   27(d)1     12     N                 ||
       or = 50%

+1050  Deprec Basis 1/ <    27(e)1     12     N                 ||
       or = 50%

+1055  Recovery Period 1/   27(f)1      2     N                 ||
       < or = 50%

+1060  Convention 1/ < or   27(g)1      3     Values: "HY", "MM", ||
       = 50%                                   "MQ",
                                               "PRE" or blank

+1070  Deprec Deduction 1/  27(h)1     12     N                 ||
       < or = 50%
```

FORM 4562 PAGE 2   Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
1090	Description 2/ < or = 50%	27(a)2	10	AN ||
1100	Dt Service 2/ < or = 50%	27(b)2	8	DT ||
1110	Percent Use 2/ < or = 50%	27(c)2	6	R ||
1120	Cost or Basis 2/ < or = 50%	27(d)2	12	N ||
1130	Deprec Basis 2/ < or = 50%	27(e)2	12	N ||
1135	Recovery Period 2/ < or = 50%	27(f)2	2	N ||
1140	Convention 2/ < or = 50%	27(g)2	3	Values: "HY", "MM", || "MQ", "PRE" or blank
1150	Deprec Deduction 2/ < or = 50%	27(h)2	12	N ||
1170	Description 3/ < or = 50%	27(a)3	10	AN ||
1180	Dt Service 3/ < or = 50%	27(b)3	8	DT ||
1190	Percent Use 3/ < or = 50%	27(c)3	6	R ||
1200	Cost or Basis 3/ < or = 50%	27(d)3	12	N ||
1210	Deprec Basis 3/ < or = 50%	27(e)3	12	N ||
1215	Recovery Period 3/ < or = 50%	27(f)3	2	N ||

FORM 4562 PAGE 2   Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
1220	Convention 3/ < or = 50%	27(g)3	3	Values: "HY", "MM", || "MQ", "PRE" or blank
1230	Deprec Deduction 3/ < or - 50%	27(h)3	12	N ||
1500	Total Depreciation	28(h)	12	N ||
1600	Total Sect 179 Expense	29(i)	12	N ||
*1620	Business Miles 1	30(a)	6	N or "STMbnn" ||
+1630	Commuting Miles 1	31(a)	6	N ||
+1640	Other Personal Miles 1	32(a)	6	N ||
+1645	Total Miles 1	33(a)	6	N ||
1660	Business Miles 2	30(b)	6	N ||
1670	Commuting Miles 2	31(b)	6	N ||
1680	Other Personal Miles 2	32(b)	6	N ||
1685	Total Miles 2	33(b)	6	N ||
1700	Business Miles 3	30(c)	6	N ||
1710	Commuting Miles 3	31(c)	6	N ||
1720	Other Personal Miles 3	32(c)	6	N ||
1725	Total Miles 3	33(c)	6	N ||
1740	Business Miles 4	30(d)	6	N ||
1750	Commuting Miles 4	31(d)	6	N ||
1760	Other Personal Miles 4	32(d)	6	N ||

```
FORM 4562 PAGE 2            Depreciation and Amortization

Field  Identification       Form      Length  Field Description
No.                         Ref.
-----  --------------       ----      ------   -----------------

1765  Total Miles 4         33(d)       6      N                 ||

1780  Business Miles 5      30(e)       6      N                 ||

1790  Commuting Miles 5     31(e)       6      N                 ||

1800  Other Personal        32(e)       6      N                 ||
      Miles 5

1805  Total Miles 5         33(e)       6      N                 ||

1820  Business Miles 6      30(f)       6      N                 ||

1830  Commuting Miles 6     31(f)       6      N                 ||

1840  Other Personal        32(f)       6      N                 ||
      Miles 6

1845  Total Miles 6         33(f)       6      N                 ||

*1850 Vehicle Available     34(a)       6      "X", "STMbnn" or  ||
      Yes 1                                     blank

+1860 Vehicle Available     34(a)       1      "X" or blank      ||
      No 1

+1863 Primary Use by Over   35(a)       1      "X" or blank      ||
      5% Owner/Relative
      Yes 1

+1867 Primary Use by Over   35(a)       1      "X" or blank      ||
      5% Owner/Relative
      No 1

+1870 Another Vehicle Yes   36(a)       1      "X" or blank      ||
      1

+1880 Another Vehicle No 1  36(a)       1      "X" or blank      ||

1910  Vehicle Available     34(b)       1      "X" or blank      ||
      Yes 2

1920  Vehicle Available     34(b)       1      "X" or blank      ||
      No 2
```

```
FORM 4562 PAGE 2            Depreciation and Amortization

Field  Identification       Form      Length  Field Description
No.                         Ref.
-----  --------------       ----      ------  -----------------

1923   Primary Use by Over  35(b)       1     "X" or blank      ||
       5% Owner/Relative
       Yes 2

1927   Primary Use by Over  35(b)       1     "X" or blank      ||
       5% Owner/Relative
       No 2

1930   Another Vehicle Yes  36(b)       1     "X" or blank      ||
       2

1940   Another Vehicle No 2 36(b)       1     "X" or blank      ||

1970   Vehicle Available    34(c)       1     "X" or blank      ||
       Yes 3

1980   Vehicle Available    34(c)       1     "X" or blank      ||
       No 3

1983   Primary Use by Over  35(c)       1     "X" or blank      ||
       5% Owner/Relative
       Yes 3

1987   Primary Use by Over  35(c)       1     "X" or blank      ||
       5% Owner/Relative
       No 3

1990   Another Vehicle Yes  36(c)       1     "X" or blank      ||
       3

2000   Another Vehicle No 3 36(c)       1     "X" or blank      ||

2030   Vehicle Available    34(d)       1     "X" or blank      ||
       Yes 4

2040   Vehicle Available    34(d)       1     "X" or blank      ||
       No 4

2043   Primary Use by Over  35(d)       1     "X" or blank      ||
       5% Owner/Relative
       Yes 4

2047   Primary Use by Over  35(d)       1     "X" or blank      ||
       5% Owner/Relative
       No 4
```

```
FORM 4562 PAGE 2              Depreciation and Amortization

Field  Identification      Form      Length  Field Description
No.                        Ref.
-----  --------------      ----      ------  -----------------


2050   Another Vehicle Yes  36(d)      1     "X" or blank     ||
       4

2060   Another Vehicle No 4 36(d)      1     "X" or blank     ||

2090   Vehicle Available    34(e)      1     "X" or blank     ||
       Yes 5

2100   Vehicle Available    34(e)      1     "X" or blank     ||
       No 5

2103   Primary Use by Over  35(e)      1     "X" or blank     ||
       5% Owner/Relative
       Yes 5

2107   Primary Use by Over  35(e)      1     "X" or blank     ||
       5% Owner/Relative
       No 5

2110   Another Vehicle Yes  36(e)      1     "X" or blank     ||
       5

2120   Another Vehicle No 5 36(e)      1     "X" or blank     ||

2150   Vehicle Available    34(f)      1     "X" or blank     ||
       Yes 6

2160   Vehicle Available    34(f)      1     "X" or blank     ||
       No 6

2163   Primary Use by Over  35(f)      1     "X" or blank     ||
       5% Owner/Relative
       Yes 6

2167   Primary Use by Over  35(f)      1     "X" or blank     ||
       5% Owner/Relative
       No 6

2170   Another Vehicle Yes  36(f)      1     "X" or blank     ||
       6

2180   Another Vehicle No 6 36(f)      1     "X" or blank     ||

2190   Commuting Statement  37         1     "X" or blank     ||
       Yes
```

```
FORM 4562 PAGE 2             Depreciation and Amortization

Field  Identification    Form        Length  Field Description
No.                      Ref.
-----  --------------    ----        ------  -----------------

 2200  Commuting Statement   37          1    "X" or blank    ||
       No

 2210  Non-Commuting         38          1    "X" or blank    ||
       Statement Yes

 2220  Non-Commuting         38          1    "X" or blank    ||
       Statement No

 2230  All Personal Use Yes  39          1    "X" or blank    ||

 2240  All Personal Use No   39          1    "X" or blank    ||

 2250  More Than 5 Yes       40          1    "X" or blank    ||

 2260  More Than 5 No        40          1    "X" or blank    ||

 2270  Meet Requirements     41          1    "X" or blank    ||
       Yes

 2280  Meet Requirements No  41          1    "X" or blank    ||

*2290  Descrip of Costs 1    42(a)1      20   AN or "STMbnn"   ||

+2300  Date Amortiz. 1       42(b)1       8   DT               ||

+2310  Amortizable Amt 1     42(c)1      12   N                ||

+2320  Code Section 1        42(d)1       9   AN               ||

+2330  Amortization Period   42(e)1       6   AN               ||
       or Percentage 1

+2340  Amortization 1        42(f)1      12   N                ||

 2350  Descrip of Costs 2    42(a)2      20   AN               ||

 2360  Date Amortiz. 2       42(b)2       8   DT               ||

 2370  Amortizable Amt 2     42(c)2      12   N                ||

 2380  Code Section 2        42(d)2       9   AN               ||

 2390  Amortization Period   42(e)2       6   AN               ||
       or Percentage 2
```

```
FORM 4562 PAGE 2          Depreciation and Amortization

Field  Identification      Form     Length  Field Description
No.                        Ref.
-----  --------------      ----     ------  -----------------

2400   Amortization 2      42(f)2     12    N                    ||

2410   Amortization Pre-   43         12    N                    ||
       Current Year
       Property

2420   Total Amortization  44         12    N                    ||


       Record Terminus Character        1    Value "#"
```